

| RESIDENTIAL RENTAL TAX & LICENSING MATRIX | | | | | | | | | | | | | | |
|--|---|------------|-----------|-----------------|-----------------------|-------|------------------|-------|-------|---------------|------|-------|--|--|
| * Self-Collecting Cities (2015) | | | | | | | | | | | | | | |
| Owner has a Residential Rental Property located in one of these Cities that Exempt Residential Rental? | | | | | | | | | | | | | | |
| NO | | | | | | | | | | | | | YES | |
| | Bullhead City | Oro Valley | *Sedona | Willcox | Exempt: No License | | | | | | | | | |
| | *Flagstaff | Parker | Show Low | Winslow | | | | | | | | | | |
| | Globe | Payson | Snowflake | | | | | | | | | | | |
| | Lake Havasu City | Quartzsite | *Tucson | | | | | | | | | | | |
| | Marana | Safford | Tusayan | | | | | | | | | | | |
| (Also includes all properties located outside of an incorporated City or Town, or on a County island) | | | | | | | | | | | | | | |
| Owner leases their Residential Rental Property located in ANY of the cities below through a Property Manager? | | | | | | | | | | | | | | |
| NO | | | | | | | | | | | | | YES | |
| | NOTE: If the property is leased through a Property Manager, every Residential Rental property located in a City that taxes Residential Rentals is subject to the tax and required to pay a separate license fee for each property, regardless of the City minimum number of rentals. | | | | | | | | | | | | Taxable: 1 License per Owner; 1 Fee per Location | |
| Owner also owns any Commercial Rental Property located anywhere in the State? | | | | | | | | | | | | | | |
| NO | | | | | | | | | | | | | YES | |
| | NOTE: If a person also owns a Commercial Rental anywhere in the State, every Residential Rental property located in a City that taxes Residential Rentals is subject to the tax and required to pay a separate license fee for each property, regardless of the City minimum number of rentals. | | | | | | | | | | | | Taxable: 1 License per Owner; 1 Fee per Location | |
| Owner has one or more Residential Rental Properties located in one of these 1-rental Cities? | | | | | | | | | | | | | | |
| NO | | | | | | | | | | | | | YES | |
| | City | Fee | Rate | City | Fee | Rate | City | Fee | Rate | City | Fee | Rate | Taxable: 1 License per Owner; 1 Fee per Location | |
| | *Apache Junction | \$50 | 2.20% | Cottonwood | \$2 | 3.00% | Hayden | \$5 | 3.00% | San Luis | \$2 | 4.00% | | |
| | *Avondale | \$40 | 2.50% | Eagar | \$10 | 3.00% | Holbrook | \$1 | 3.00% | South Tucson | \$2 | 2.50% | | |
| | Benson | \$5 | 2.50% | El Mirage | \$15 | 3.00% | Haachuca City | \$2 | 1.50% | Springerville | \$5 | 3.00% | | |
| | Bisbee | \$1 | 2.50% | Eloy | \$10 | 3.00% | Jerome | \$2 | 3.50% | St. Johns | \$2 | 2.00% | | |
| | Buckeye | \$2 | 2.00% | Florence | \$2 | 2.00% | Page | \$2 | 3.00% | Superior | \$2 | 2.00% | | |
| | Cave Creek | \$20 | 3.00% | Fountain Hills | \$2 | 1.60% | Paradise Valley | \$2 | 1.65% | *Tempe | \$50 | 2.00% | | |
| | *Chandler | \$2** | 1.50% | Gila Bend | \$2 | 3.00% | Patagonia | \$25 | 3.00% | Wickenburg | \$2 | 1.70% | | |
| | Clarkdale | \$2 | 3.00% | Gilbert | \$2 | 1.50% | *Peoria | \$50 | 1.80% | Winkelman | \$2 | 3.50% | | |
| | Clifton | \$2 | 3.00% | *Glendale | \$50 | 2.20% | Pinetop-Lakeside | \$2 | 2.50% | Youngtown | \$10 | 2.00% | | |
| | Colorado City | \$2 | 2.00% | Guadalupe | \$2 | 3.00% | *Prescott | \$25 | 2.00% | | | | | |
| (** In Chandler, the license fee is \$2 per rental unit at each property, up to \$50 Max per property) | | | | | | | | | | | | | | |
| Owner has 2 or more Residential Rental Properties anywhere in the State, with at least one located in these 2-rental Cities? | | | | | | | | | | | | | | |
| NO | | | | | | | | | | | | | | YES |
| | City | Fee | Rate | City | Fee | Rate | | | | | | | | Taxable: 1 License per Owner; 1 Fee per Location |
| | Carefree | \$10 | 3.00% | Prescott Valley | \$0 | 0.00% | | | | | | | | |
| | Goodyear | \$5 | 2.50% | Surprise | \$10 | 2.20% | | | | | | | | |
| | *Mesa | \$20 | 1.75% | | | | | | | | | | | |
| Owner has 3 or more Residential Rental properties anywhere in the State, with at least one located in these 3-rental Cities? | | | | | | | | | | | | | | |
| NO | | | | | | | | | | | | | YES | |
| Exempt: No License | City | Fee | Rate | City | Fee | Rate | City | Fee | Rate | City | Fee | Rate | Taxable: 1 License per Owner; 1 Fee per Location | |
| | Camp Verde | \$2 | 2.00% | Kearny | \$2 | 2.50% | Pima | \$2 | 2.00% | Thatcher | \$2 | 2.00% | | |
| | Casa Grande | \$2 | 1.80% | Kingman | \$2 | 2.00% | Queen Creek | \$2 | 2.25% | Tolleson | \$2 | 2.50% | | |
| | Chino Valley | \$2 | 3.00% | Litchfield Park | \$2 | 2.80% | Sahuarita | \$5 | 2.00% | Tombstone | \$1 | 2.50% | | |
| | Coolidge | \$2 | 3.00% | Mammoth | \$2 | 2.00% | *Scottsdale | \$2** | 1.65% | Wellton | \$2 | 2.50% | | |
| | Dewey-Humboldt | \$2 | 2.00% | Maricopa | \$0 | 2.00% | Sierra Vista | \$1 | 1.00% | Williams | \$2 | 3.00% | | |
| | *Douglas | \$5 | 2.80% | Miami | \$2 | 2.50% | Somerton | \$2 | 3.30% | Yuma | \$2 | 1.70% | | |
| | Duncan | \$2 | 2.00% | *Nogales | \$25 | 2.00% | Star Valley | \$1 | 2.00% | | | | | |
| | Fredonia | \$10 | 4.00% | *Phoenix | \$2** | 2.00% | Taylor | \$2 | 2.00% | | | | | |
| | (** In Phoenix and Scottsdale, the license fee is \$2 per rental unit at each property, up to \$50 Max per property) | | | | | | | | | | | | | |